

# REASONS humbly offered to the Consideration of the High Court of Parliament, for their not laying any further Imposition upon COALS imported to London from Newcastle and other Parts of England.

**A**fter the great and terrible Fire, *Anno Dom. 1666*, had consumed the greatest part of the City of *London*; the then Parliament thought fit to grant unto the Citizens of *London*, in tender Consideration of their then sad and deplorable State and Condition, First a Tax of one Shilling, and afterwards of two Shillings more, in all three Shillings, on every Chaldron of Coals brought into the Port of *London*, for the Building of the Churches, Gates, &c. of the said City: Part of which three Shillings was appropriated to the Building of *S. Paul's*: But not being sufficient during the continuance of those Grants, to finish that Structure, and all the Churches, that were burnt down;

*London being burnt was the Reason why a Tax was first laid on Coals.*

In the first Year of the late King *James*, another Act passed for laying eighteen Pence *per* Chaldron on Coals imported as aforesaid, for thirteen Years, to finish the said Church of *S. Paul's*, and the Residue of the Churches, not then built by the aforesaid Tax of three Shillings *per* Chaldron: Which was not opposed by such, on whom the Burthen chiefly lies, because it was only to finish what the former Acts intended.

*S. Paul's not being finished, a second Tax was laid on Coals.*

Yet, the City of *London* is not contented that their Churches, Gates, Fleet-Channel or River, &c. are built by a Tax on Coals, and a sufficient Provision made for the finishing *S. Paul's*, &c. but they now pray this Parliament also to grant a further Tax on Coals, to pay the Debts of the Chamber of *London*; pretending, That they themselves shall pay the Duty, and that it will not be burthensome to others; the contrary whereof will most plainly appear:

*The Citizens of London pray a further Tax, to pay the Chamber of London's Debts.*

For that the City *London* consumes not the eighth Part of the Coals that pay to the Tax, for it is laid on all Coals imported on this side *Graves-End*; and consequently reacheth from *Graves-End* to *Oxford*, and all that burn Coals in all the Counties on the North and South Side of the River of *Thames*, together with the City of *Westminster*, *Tower-Hamlets*, and all the Suburbs round about; In some of which Places the Poor, and Ordinary sort of People are very numerous; and not only all the Nobility and Gentry in the Country, that buy Coals from the River *Thames* are concerned, but such Tax on Coals falls very hard on the Poor Tradesmen, that use Coals in their several Occupations, to get their Bread; and cannot get one Farthing the more in their Commodities, for the Tax laid on Coals: So what they pay the dearer for them, is perfect Loss to themselves and Families.

*London burns not above one eighth part of the Coals imported into the River Thames.*

Besides, The Citizens of *London* have not the same Arguments for another Tax, as they had, when their City lay all in Ashes; for (blessed be God) it is now rebuilt, and the Inhabitants of it in as good Condition to pay what they owe, as other Corporations are: And therefore it seems reasonable they should pay the Chamber's Debts, by an equal Tax on themselves, and not on others, who were not concerned in the contracting them; especially seeing every Poor Man, as a Smith, or the like Tradesman, that lives at *Oxford*, must pay more to it than a very Rich Man that dwells in the City.

*The City of London is now rebuilt, and the Citizens as well able to pay their Debts as any Corporation whatsoever.*

And since the King's Majesty has been most graciously pleased to recommend to the Parliament, the taking away of the Hearth-Mony, because it was so great a Burthen to the Poor, It is humbly hoped, The Parliament will not lay a further Tax on Coals, because that would be as grievous to the Poor in and about *London* as the Hearth-Mony was, seeing they must have Coals, as well as Hearths to make a Fire on.

*A Tax on Coals as burthensome to the Poor as the Hearth-Mony.*

Next as to the Importers of Coals, or the Owners of Shipping in the Coal-Trade, a Tax on Coals lies very heavy on them; because, First, They are constrained to raise a greater Stock than otherwise they need to do, to carry on their Trade; for the Tax is first by the Importer paid into the Custom-House or Chamber of *London*, not only for the Coals they sell, but for such as by Custom they give away, *viz.* one Chaldron in every twenty Chaldron; twenty one Chaldron being but twenty to the Coal-Owners, no more than in many Commodities one hundred and twelve Pounds is but one Hundred to the Merchants, &c. And it is humbly supposed, it will upon Computation appear, That by Reason of such one Chaldron in every twenty, the Coal-Owners have paid to the City, during the time of the Tax of three Shillings, more Money than all the Owners of Shipping, using the Coal-Trade, have gained by the Hazard and Adventure of their Shipping in fifteen Years past.

*A Tax on Coals burthensome to the Owners of Shipping.*

And as the present Tax is, it amounts to about fifteen hundred Pound *per Annum*; a Sum of Money that would make the Hearts of many Poor Widows and Fatherless Children rejoyce, who have their *All* in the Coal-Trade, and who (by Reason of the many Taxes that have been, and still are, upon Coals) are reduced to greater Streights for a Livelihood than the Widows and Orphans of *London*: And have not such Friends and Relations to help them, as the Orphans of *London* generally have: And the Owners or Masters of Ships, whether they can sell their Coals or not, must pay so much ready Money down, as the Tax comes to, before their Vessels can be cleared to make another Voyage.

*1500 l. per ann. paid for Coals, which the Owners give away.*

And there are already several great Charges and Taxes on Coals, amounting to a fourth part of what Coals have yielded in the River *Thames*, for many Years last past; besides the first Cost of Coals at *Newcastle*, which is now more than formerly, and they will be in probability dearer yet, for that the Coal-Pits nearest the Water, are almost quite exhausted and decayed, and therefore the Charge of bringing them to the Ships will be yet greater.

And it is humbly hoped, The Parliament will think it worth their serious Consideration, How great a Discouragement and Detriment a further Tax on Coals will be to Seamen and Shipping; the *Newcastle*-Trade, if encouraged, being the best and greatest Nursery for Seamen, from whence the Navy Royal may on all Occasions be supplied. But by Reason of the Taxes already laid on Coals, the Owners of Ships have not been able to give so good Wages as formerly they did, whereupon the best and ablest Seamen have left this Trade and gone into Foreign Service; and the building of Ships has been much discouraged; all which Evils will be greatly increased by any further Continuance of, or Addition to the Coal-Tax.

*A Tax on Coals will greatly discourage Navigation.*

And it is in all Humility proposed to the Consideration of the Parliament, Whether they will not judge it more for the publick Good to lay a Tax on Foreign Commodities than on those so necessary, and of our own Country; and which may more probably fall on the Rich than on the Poor.

